

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-1898/1dn
JK:jld:jf

February 9, 2007

Representative LeMahieu:

You may wish to speak with the presiding officer or the speaker to determine if this bill must be referred to the Joint Survey Committee on Tax Exemptions. Section 13.52 (6) provides that “any proposal which affects any existing statute or creates any new statute relating to the exemption of any property or person from any state or local taxes or special assessments” shall be referred to the committee and that no such proposal may be considered by either house until the committee has submitted its report.

It is not entirely clear if this bill (which eliminates a tax in its entirety) meets the standards for referral to the committee. I have included in the analysis a sentence that says the bill *may* be referred to the Joint Survey Committee on Tax Exemptions. You should also be aware that s. 13.52 (6) is a rule of proceeding under article IV, section 8, of the Wisconsin Constitution and, as such, may not be enforced by any court. Therefore, if the bill is not referred to the Joint Survey Committee on Tax Exemptions, and subsequently becomes law, its legality cannot be challenged on the ground that the legislature violated s. 13.52 (6).

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